Date: March 30, 2007



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re PATENT APPLICATION of

Hiroyuki Fukunaga

Group Art Unit: 2823

Serial No.: 10/761,223

Examiner: Brook Kebede

Filed: January 22, 2004

Confirm No.: 2739

For:

METHOD OF MANUFACTURING NONVOLATILE SEMICONDUCTOR

STORAGE DEVICE

AMENDMENT

U.S. Patent and Trademark Office Customer Window, Mail Stop Amendment Randolph Building 401 Dulany Street Alexandria, VA 22314

Sir:

In response to the Office Action dated October 5, 2006, the period for response having been extended three (3) months to April 5, 2007, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.